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FINANCE DEPARTMENT NOTIFICATION

The 31st May 2007

S.R.O. No.343/07—In exercise of the powers conferred by Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule B to the said Act and direct that the said amendments shall come into force on the 1st June 2007, namely:-

A MENDMENTS

In PART II of the said Schedule B,—

- (i) in the entry appearing in column (2) against serial No.2, for the words "fruits and vegetables including", the words and comma "or preserved fruits and vegetables including sauce, puree," , shall be substituted;
- (ii) after serial No. 4, the following new serial and the entry against it shall be inserted, namely :—

"4A. All types of brooms including broom sticks, other than those specified elsewhere in schedules to this Act";
- (iii) in the entry appearing in column(2) against serial No.10, for the letters "AARs", the words, brackets and letters "All Aluminium Alloy Conductors (AAACs)" shall be substituted;
- (iv) after serial No.18, the following new serial and the entry against it shall be inserted, namely :—

"18A. E-Bikes" ;
- (v) after serial No.20, the following new serial and the entry against it shall be inserted, namely:—

"20A. Boiler and parts thereof";

- (vi) in the entry appearing in column (2) against serial No.25, after the word "Candle" the following shall be added, namely:–

" , wax, paraffin wax of all grade standards other than food grade standard including standard wax and match wax";
- (vii) after serial No.30, the following new serial and the entry against it shall be inserted, namely:–
"30A.Chickon Products";
- (viii) Serial No.40 alongwith the entry against it shall be omitted ;
- (ix) for the entry appearing in column (2) against serial No. 46, the following shall be substituted, namely:–

"Drugs and medicines, whether patent or proprietary including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the license issued under the Drugs and Cosmetics Act, 1940 (23 of 1940)";
- (x) after serial No.54, the following new serial and the entry against it shall be inserted, namely:–

"54A. Glucose, Glucon-C and Glucon-D";
- (xi) in the entry appearing in column (2) against serial No.67, after the letters, word and comma "XLPE Cables,", the letters, word and comma "PVC Cables," shall be inserted;
- (xii) after serial No.73, the following new serials and the entries against them shall, respectively, be inserted, namely:–

"73A. Kites;
73B. Knitting Wool";
- (xiii) after serial No.74, the following new serial and the entry against it shall be inserted, namely:–

"74A. Lac and Shellac";
- (xiv) Serial No. 76 alongwith the entry against it shall be omitted.
- (xv) after serial No.76 as so omitted, the following new serial and the entry against it shall be inserted namely,;–
"76A. Mat locally known as Masina/Sapa";
- (xvi) after serial No.77, the following new serials and the entry against them shall, respectively, be inserted, namely:-

"77A. Mixed PVC stabiliser;
77B. Mixture, bhujia, numkin, farshan and rusk, that is, hardened bread";

- (xvii) in the entry appearing in column(2) against serial No.89, after the word "Porridge", the comma and words ", Vermicelli and noodles" shall be added ;
- (xviii) after serial No.94, the following new serial and the entry against it shall be inserted, namely:–
"94A. Rakhi";
- (xix) after serial No. 95, the following new serial and the entry against it shall be inserted,namely :–
"95A. Religious Pictures not for use as calendar";
- (xx) in the entry appearing in column (2) against serial No.97, the words "used in construction work" appearing at the end shall be omitted;
- (xxi) after serial No.109, the following new serial and the entry against it shall be inserted, namely:–
" 109A. Sugar candy/Misri";
- (xxii) after serial No.112, the following new serial and the entry against it shall be inserted, namely:-
"112A. Tea";
- (xxiii) in the entry appearing in column (2) against serial No.114, after the words and comma "apparels of all sorts," the words and comma "made up sarees," and after the words and comma "cushion covers", the words and commas "towel,gamucha, lungi," shall, respectively, be inserted" ;
- (xxiv) Serial No.116 along with the entry against it shall be omitted ;
- (xxv) Serial No.123 along with the entry against it shall be omitted ;
- (xxvi) after serial No.123, as so omitted, the following new serial and the entry against it shall be inserted, namely:–
"123A. Used car";
- (xxvii) after the entry appearing in column (2) against serial No. 125, the following explanation shall be added, namely:–
"Explanation:–For the purpose of this entry 'vegetable oil' shall not be construed to include and shall always be deemed not to have included coconut oil ";
- (xxviii) after serial No.126, the following new serial and the entry against it shall be inserted, namely:–
"126A. Windmill for water pumping and for generation of electricity";
- (xxix) Serial No.128 along with the entry against it shall be omitted ;

(xxx) after serial No.129, the following new serials and the entries against them shall, respectively, be inserted, namely:—

“130. Weighing machines and Weighing scales and Weights of all kinds”

“131. Zipper and Zip fasteners and parts thereof ”;

(xxxi) In the Explanation, appearing at the end, for the figures, comma and word “108,113 and 116”, the figures and word “ 108 and 113” shall be substituted.

[No.24984–CTA.-14/2007-F.]

By order of the Governor

P.K. ROUT

Under-Secretary to Government